

CHAPTER 10: LAND USE

INTRODUCTION

This chapter discusses a variety of topics related to land use, including: past and current land use inventories; existing land use controls in place at the county level; parcel and assessment information; fair market value and property tax information; trends in property assessment and market values; and finally, projections as to future land availability for residential, commercial, manufacturing, and agricultural uses.

Note that the terms “parcel” and “property” refer to all forms of real property ownership, including condominium land and buildings, and are used interchangeably throughout this chapter. The term “lot” refers to all forms of real property ownership, except for condominium ownership.

2014 LAND USE INVENTORY

2014 LAND USE TYPES AND AMOUNTS

Listed below are the land use categories depicted on Maps 10.1, A – C, found at the end of this document, which display land uses county-wide as of 2014.

The general land use categories used in the 2014 county-wide land use maps are based on the Standard Land Use Classification methodology. This system was developed and finalized between 1974 and 1975 under the guidance of the State Planning Office by a consortium of various groups from around the state that conduct land use inventories. More information regarding the land use classification system can be obtained by contacting the Door County Planning Department or Bay-Lake Regional Planning Commission (contact information is listed in the Resources and Further Information section at the end of this chapter).

These land use categories are not to be construed as zoning designations, but rather indicators of existing development and land uses. More detailed information regarding these general land use categories and their sub-categories and how/where they were assigned throughout the county is available from the Planning Department.

Residential - Use of land for non-transient-occupant dwelling units, both transportable and permanent structures. Uses are coded into subcategories of single-family, two-family, multi-family, mobile home, and group quarters, although are generalized and depicted as “residential” on the 2014 land use inventory maps.

Commercial - Use of land for retail sales or trade of goods and/or services, including lodging and commercial headquarter offices.

Industrial - Use of land for fabrication, wholesaling, or long-term storage of products and for extraction (mining) or transformation of materials.

Transportation - Use of land corridors for the movement of people or materials, including local, county, and state roads and parking facilities. Other transportation uses include air, marine, and non-motorized-related transportation.

Communications/Utilities - Use of land for generation, processing, and/or transmission of electronic communication; water, electricity, petroleum, or other transmittable products; and the disposal, waste processing, and/or recycling of byproducts.

Governmental/Institutional - Use of land for public and private facilities for education, health, or assembly; cemeteries and related facilities; and all government facilities used for administration or safety except public utilities and areas of outdoor recreation.

Parks and Recreation - Use of land for out-of-doors sport and general recreation facilities, for camping or picnicking facilities, nature exhibits, and the preservation or protection of historical and other cultural amenities.

Open Space/Fallow Fields - Land in transition from agricultural use to natural area, open meadows, and large lawn areas.

Agricultural - Use of land for growth or husbandry of plants and animals and their products and for associated facilities such as sheds, silos, and other farm structures. This category also includes cropland, pasture areas, and silvicultural uses.

Water Features - Lakes, ponds, rivers, and flowages.

Woodlands, Wetlands, Natural Areas - Land primarily in a natural state, including wetlands and woodlands, and conservancy areas.

The breakdown of Door County's land uses and acreages for each category, based on the 2014 maps, is shown in Table 10.1 below. Note that overall:

- Door County covers over 315,000 acres
- Natural areas are the largest land category in the county, covering more than 38% of the county's total land area.
- Agricultural uses are the second largest land use category in the county, covering more than 37% of the county's total land area.
- Residential uses account for the largest developed land use, covering over 5% of the county's total land area.
- Recreational uses, primarily consisting of local, county, and state parks, comprise 4% of the developed uses in the county.

Table 10.1: 2014 Land Use Inventory Summary, Door County

Land Use Classification	Acres	% Total Land
Woodlands, Wetlands, Natural Areas	121,250	38.5%
Agricultural	117,749	37.3%
Open Space/Fallow Fields	32,789	10.4%
Residential	15,952	5.1%
Parks and Recreation	12,545	4.0%
Transportation	5,491	1.7%
Water Features	3,588	1.1%
Industrial	1,980	0.6%
Commercial	2,063	0.7%
Communications/Utilities	1,091	0.3%
Governmental/Institutional	797	0.3%
Total Land Area	315,295	100.0%

Source: Door County Planning Department, 2014.

Table 10.2 breaks down land use types for the unincorporated areas of the county (the fourteen towns).

Table 10.2: 2014 Land Use Inventory Summary, Unincorporated Door County

Land Use Classification	Acres	% Total Land
Agricultural	116,807	38.6%
Woodlands, Wetlands, Natural Areas	116,967	38.6%
Open Space/Fallow Fields	31,533	10.4%
Parks and Recreation	11,689	3.9%
Residential	13,069	4.3%
Transportation	4,856	1.6%
Water Features	3,577	1.2%
Industrial	1,625	0.5%
Commercial	1,302	0.4%
Communications/Utilities	979	0.3%
Governmental/Institutional	484	0.2%
Total Land Area	302,888	100.0%

Source: Door County Planning Department, 2014.

EXISTING LAND USE CONTROLS

There are a variety of land use management plans, ordinances, programs, and policies in place in Door County at the federal, county, and municipal levels. Outlined in this section are those plans and ordinances adopted for county-level administration. Note that comparable or complementary plans in place at the municipal-level are referenced in discussing those county-level plans and ordinances but are not discussed in detail. Property owners, developers, and other interested parties are advised to contact individual municipalities for more information on any of the plans and ordinances mentioned in this section as well as other plans, ordinances, programs, and policies that may be in effect at the municipal level.

PLANS

Door County's land use management plans are the Door County Comprehensive and Farmland Preservation Plan 2035 (this plan), the Door County Land and Water Resource Management Plan, the Door County Comprehensive Forest Plan, and the Door County Parks and Open Space Plan.

All municipalities in Door County have adopted comprehensive plans, except for the Towns of Forestville, Jacksonport, and Washington. (The Towns of Jacksonport and Washington have existing town land use plans in place, although not comprehensive plans.) Many municipalities have developed master plans for waterfronts, downtowns, bicycling, and outdoor recreation. Residents and property owners are advised to check with both county and municipal officials regarding any pertinent plan goals or ordinance requirements before pursuing any new uses of land or construction.

COMPREHENSIVE AND FARMLAND PRESERVATION PLAN(S)

In 2014, the Door County Board of Supervisors adopted the "Door County Comprehensive and Farmland Preservation Plan 2035" (this plan) which discusses and makes recommendations regarding a wide variety of issues primarily related to land use in the county. The overall goals of this plan are as follows:

GOAL 1. Improve communication and knowledge regarding land use issues between all levels of government and residents, and support or initiate cooperative efforts on issues requiring multi-jurisdictional coordination.

GOAL 2. Preserve and protect the county's surface water, groundwater, wildlife habitats, and natural features.

GOAL 3. Protect existing agriculture and promote sustainable agricultural operations.

GOAL 4. Maintain, preserve, and enhance the community's rural atmosphere and agricultural heritage.

GOAL 5. Preserve historic sites and community character, and support, as appropriate, cultural and historical festivals, events, and activities.

GOAL 6. Encourage quality affordable housing and economic opportunities for the current and future population.

GOAL 7. Support the development, maintenance, and up-grading of utilities, community facilities, and services in an efficient, coordinated, and cost-effective manner to service the current and future needs of the community's residential and commercial uses.

GOAL 8. Support the development - at the lowest possible environmental and social cost - of a transportation system that is safe, economical, efficient, integrated, inter-modal, and interconnected, and adaptable to changes in demand and technology.

The county's comprehensive plans historically have been and will likely continue to be primarily implemented through the Door County Zoning and Land Division Ordinances which are administered by Door County Planning Department (DCPD) staff, the Door County Board of Supervisors' Resource Planning Committee, and the county board-appointed Board of Adjustment. The county also administers floodplain, wind energy facility, telecommunications tower, and airport height limitation ordinances.

As noted in the introduction to this document, this Resource Report constitutes Volume II of the Door County Comprehensive and Farmland Preservation Plan 2035, and was developed in compliance with the state's comprehensive and farmland planning legislation. Volume I contains the vision statements, goals, and issues and opportunities related to each planning topic.

DOOR COUNTY LAND AND WATER RESOURCE MANAGEMENT PLAN

The *Door County Land and Water Resource Management Plan 2011-2015* was developed by the Door County Soil and Water Conservation Department (SWCD) and approved by the Land Conservation Committee. The plan identifies challenges and establishes goals and strategies to protect the land and water resources of Door County; SWCD implements the plan goals through a variety of programs as described in Chapter 6, Natural Resources.

DOOR COUNTY COMPREHENSIVE FOREST PLAN

The *Door County Comprehensive Forest Plan (2006)*, written and administered by the Wisconsin Department of Natural Resources, provides a broad overview of the county's history and the landscape and ecology of the area, as well as detail on forestry topics and issues relevant to the county. More information on this plan can be found in Chapter 6, Natural Resources.

PARK AND OUTDOOR RECREATION PLANS

The *Door County Parks and Open Space Plan*, adopted by the County Board of Supervisors, covers the planning period for 2011 through 2016. This plan addresses recreational opportunities, needs, and potential, as well as a recreation action program for the county. Objectives stated in the plan are to:

- identify and detail a coordinated park and outdoor recreation program to meet the needs and demands of Door County residents and visitors;
- promote and encourage the development of sufficient park and recreational facilities of high quality; and
- identify and preserve sites with significant scenic, historical, archaeological, and natural characteristics.

The City of Sturgeon Bay, Village of Sister Bay, and the Towns of Brussels, Liberty Grove, and Sturgeon Bay also have their own outdoor recreation plans. As of the end of 2014, the Town of Gardner was in the process of adopting one. More information on county and local parks and other recreational opportunities is provided in Chapter 9, Community Facilities and Utilities.

ORDINANCES

There are many ordinances in place in Door County that deal with land use and development, described below. Note that when multiple ordinances are applicable to one project, the most restrictive will typically prevail.

ZONING

The purpose of a zoning ordinance is to promote and protect public health, safety, aesthetics, and other aspects of general welfare. These goals are achieved through the regulation and restriction of the use and development of property. A municipality with a zoning ordinance is divided into zoning districts (geographically defined areas) that have regulations regarding things such as: 1) allowable land uses, 2) minimum lot size and width, 3) placement and height of structures, and 4) the percentage of a lot that may be covered with impervious surfaces.

In the late 1960s, the State of Wisconsin enacted legislation requiring counties to adopt and administer zoning ordinances in the shoreland areas of unincorporated areas (towns). This authority and responsibility is set forth in s. 59.692, Wis. Stats., and NR 115 - 117, Wis. Admin. Code. Shorelands are defined as areas:

- within 1,000 feet of the ordinary high water mark of navigable lakes, ponds, or flowages; and/or
- within 300 feet of the ordinary high water mark of navigable rivers or streams, or to the landward side of a floodplain of the navigable reaches of rivers or streams, whichever distance is greater.

The statute established a 75-foot setback from the ordinary high water mark of navigable waters for all structures, although setbacks may be reduced in certain cases. The statutes also establish minimum lot sizes and standards regarding vegetation and tree-removal in shoreland areas.

Door County first adopted zoning in 1968, after the state's enactment of the shoreland zoning legislation. The *Door County Zoning Ordinance* underwent a comprehensive revision in the early 1990s, with final adoption on February 28, 1995. This ordinance is in effect in nine of the fourteen towns: Baileys Harbor, Clay Banks, Forestville, Gibraltar, Jacksonport, Liberty Grove, Sevastopol, Sturgeon Bay, and Washington. Per state statute, the county zoning ordinance is also in effect in the shoreland areas of the county's remaining five towns: Brussels, Egg Harbor, Gardner, Nasewaupee,

and Union. Note that the Towns of Brussels and Union have adopted and administer town-level zoning ordinances outside of their shoreland areas, while the Towns of Egg Harbor, Gardner, and Nasewaupée do not have any zoning outside of their shoreland areas. The county zoning ordinance is administered and enforced by the Door County Resource Planning Committee, Board of Adjustment, and Planning Department staff members. Contact the DCPD for information on viewing or purchasing current zoning maps and regulations.

Finally, the incorporated municipalities in the county – the City of Sturgeon Bay and the Villages of Egg Harbor, Ephraim, Forestville, and Sister Bay – all have their own zoning ordinances. Contact the appropriate municipality for information on viewing or purchasing current zoning maps and regulations.

WISCONSIN'S BUILDING CODE

All municipalities in Door County have adopted the state's Uniform Dwelling Code (UDC), outlined in Ch. 320-325, Wis. Admin. Code, Safety and Professional Services. This code covers the construction and re-construction of residential and commercial buildings, including plumbing, electrical, and air flow systems. The UDC is enforced by municipal building inspectors and state-contracted UDC inspection agencies. The Wisconsin Division of Safety and Buildings facilitates uniformity of its enforcement through code development, code interpretations, special investigations, inspector training and certification, processing of petitions for variance, and monitoring manufactured dwelling factories. For further information about specific regulations, contact the municipality within which the project will be located.

LAND DIVISION

Door County has regulated certain divisions of land since 1970 in order to promote public health, safety, aesthetics, and general welfare. The *Door County Land Division Ordinance*, adopted by the Door County Board of Supervisors in 2012, is administered by the Door County Resource Planning Committee and DCPD staff and is in effect in all 14 towns. Although some activities are exempt, all divisions of land into new lots of less than 10 acres in size are reviewed under this ordinance. The Towns of Egg Harbor and Nasewaupée; the Villages of Ephraim, Egg Harbor, and Sister Bay; and the City of Sturgeon Bay have their own land division ordinances. Further discussion on land division regulations and administration in Door County may be found in Chapter 11, Intergovernmental Cooperation.

FLOODPLAIN ZONING

The original *Door County Floodplain Zoning Ordinance*, adopted by the Door County Board of Supervisors in 1982, was based on flood study maps prepared for the county by the Federal Emergency Management Agency (FEMA) between 1977 and 1978. In January 2009, per FEMA and Wisconsin Department of Natural Resource (DNR) mandates, the original floodplain ordinance was rescinded and an updated version was adopted by the county board. The new ordinance includes digitized maps, at a much larger scale than the previous maps, and incorporated a 1988 flood study of the county. The elevations required for a property to be considered out of the floodplain increased in most areas of the county by roughly seven-tenths of one foot, and the elevations are measured in a different datum than the previous ordinance. Amendments to the maps can only be made by FEMA, and only when property owners are able to provide surveyed elevations showing their property is actually above the floodplain elevation levels. Some other small regulatory changes were also mandated, but regulations in general have not changed significantly from the original 1982 ordinance.

The Door County Floodplain Ordinance, administered by the Door County Resource Planning Committee and DCPD staff members, is in effect in all 14 towns. The county floodplain ordinance regulates the following within FEMA-designated floodplain areas: residential development; storage of hazardous materials; land uses that may be detrimental to permitted uses in adjoining districts;

sewage disposal; wells for drinking water; and wastewater ponds or facilities, except those permitted under NR 110.15, Wis. Admin. Code.

In 2012, FEMA initiated a new coastal analysis and mapping study in order to create updated floodplain maps for coastal counties along the Great Lakes. FEMA's analysis will be based on updated one-percent annual chance (100-year) flood elevations from a comprehensive storm surge study being done by the U.S. Army Corps of Engineers. This storm surge analysis encompasses coastal floodplains in the eight states bordering the Great Lakes. DCPD staff members have been offering comments to FEMA during the development of these new maps, which are expected to be released for public review sometime between 2014 and 2016. The county will ultimately be required to adopt the new maps as part of the county floodplain ordinance.

The City of Sturgeon Bay and the Villages of Ephraim and Forestville also administer and enforce their own municipal floodplain ordinances.

TELECOMMUNICATIONS TOWER

The *Door County Telecommunications Tower Ordinance* was adopted by the Door County Board of Supervisors in 2004. Administered by the Door County Resource Planning Committee and DCPD staff members, it is in effect in all 14 towns. This ordinance regulates the development and installation of telecommunications towers and related facilities. The City of Sturgeon Bay and the Village of Sister Bay also have telecommunications ordinances, which they administer and enforce. With new telecommunications legislation adopted at the state-level in 2013, this ordinance will be updated in the near future.

WIND ENERGY FACILITIES

Door County has regulated the construction and operation of wind energy facilities since 1999, with the most recent ordinance adopted in 2008. Subsequently, legislation enacted in 2009 (Wisconsin Act 40) required that, in order to guide and make more consistent local procedures for the review and approval of such systems, statewide criteria for the installation or use of a wind energy system with a nominal operating capacity of less than 100 megawatts shall be used. A wind energy system generating 100 megawatts or more is regulated by the Wisconsin Public Service Commission (PSC). Systems less than 100 megawatts can be regulated by municipalities, if the municipality has enacted an ordinance.

Act 40 required the PSC to develop rules specifying the conditions a political subdivision may set for wind energy systems. The PSC rules that went into effect March 1st, 2011 essentially outline how a municipality can regulate wind energy systems and that if a political subdivision chooses to regulate wind energy systems, its ordinances cannot be more restrictive than the PSC's rules. A municipality can only regulate what is expressly allowed by statute or PSC rules, which include setback requirements, noise and shadow flicker standards, limits on signal interference and stray voltage, standards for construction and operation, and decommissioning requirements. Although the new PSC rules are already in effect, a municipality has at least three months, potentially up to four months, to develop an ordinance in compliance with the PSC rules upon receipt of an application. Door County will be updating its ordinance in the near future in order to be in compliance with state regulations.

AIRPORT HEIGHT LIMITATION

The *Door County Airport Height Limitation Ordinance* was adopted by the Door County Board of Supervisors in 1977. Administered by the Door County Resource Planning Committee and DCPD staff members, it regulates areas around the Door County Cherryland Airport in portions of the City of Sturgeon Bay and the Towns of Nasewaupee and Sevastopol. The ordinance establishes zones with specific height restrictions that no structure or tree shall exceed. Note that in the near future the county will likely be updating this ordinance and associated maps due to proposed runway expansion.

The Town of Gibraltar and the Village of Ephraim also have a height limitation ordinance for the Ephraim-Gibraltar airport, administered by a joint commission.

UNIFORM ADDRESSING

The *Door County Uniform Addressing Ordinance* was adopted by the County Board of Supervisors in 2000. This program is administered and enforced by DCPD staff members and the Door County Resource Planning Committee, although its activities support and are coordinated with several other departments, including Emergency Services, Sheriff/Dispatch, Information Systems, Real Property Listing, and Register of Deeds. Its primary purpose is to clearly identify properties in order to improve emergency response capability by establishing a unique address for each property in the county and coordinating that naming/numbering system with the addressing systems of incorporated areas. The addressing program is further coordinated with the E-911 emergency response system through tracking and updating of telephone numbers with telephone companies.

PARCEL AND ASSESSMENT INFORMATION

GENERAL PARCEL INFORMATION

Wisconsin state law allows parcels of land to be delineated into smaller parcels by either subdividing or declaring condominiums, with each type regulated by a separate set of state statutes. Ch. 236, Wis. Stats. regulates the subdivision of land into smaller parcels for the purpose of maintaining each of the resultant parcels as a whole; the ownership of a parcel and any buildings on that parcel are owned as one. Chapter 703, Wis. Stats. regulates condominium declarations, which allows separate ownership of land and buildings on a single parcel.

The parcel analysis described below was conducted using parcels where the land and buildings are owned as a whole, called “lots,” and on parcels where ownership is separated, called “condominiums.” Also, for the purpose of this section, condominium parcels intended for sole occupation by an owner are referred to as “units” and condominium parcels intended for occupation by multiple owners are referred to as “common areas.”

Per the records in the Door County Real Property Listing Department, as of May 2013, Door County contains 40,662 parcels, totaling 305,416 acres. That number includes all forms of ownership, including condominium land and buildings, but does not include deed gaps and overlaps, road rights-of-way, and waterbodies.

Of the 40,662 parcels, 34,455 are lots and the remaining 6,386 parcels are condominiums, consisting of units and common areas. The 34,455 lots cover 304,243 acres and average 8.8 acres in size. (See Table 10.3.) Northern Door has the most lots and lot acreage, with 19,694 lots covering 169,046 acres. Southern Door has 10,191 lots covering 129,649 acres, and the City has 4,569 lots covering 5,548 acres. Southern Door has the highest average lot size, at 12.7 acres, followed by Northern Door, at 8.6 acres, and the City, at 1.2 acres.

Table 10.3: Lot Parcels, Door County Areas

Municipality	# Vacant Lots	# Improved Lots	Total # of Lots	Total Lot Acres	Ave. Lot Size (ac.)
Northern Door	9,271	10,423	19,694	169,046	8.6
Southern Door	4,865	5,325	10,190	129,649	12.7
City of Sturgeon Bay	889	3,682	4,571	5,548	1.2
Total	15,025	19,430	34,455	304,243	8.8

Source: Door County Real Property Listing, May 2013.

Of the 34,455 lots in Door County, 15,025 (44%) are vacant and 19,390 (56%) have “improvements.” Both Northern Door and Southern Door have approximately the same percentage of lots with improvements, between 52-53%; while 80% of the City of Sturgeon Bay’s lots have improvements.

Table 10.4 shows the number and percentage of lots by size. Of the county’s 34,455 lots, over one-half are less than 2 acres in size and approximately 67% are less than 5 acres in size. Only 2,146 (6.2%) of all lots in the county are 40 acres or greater in size. The remaining 6,386 parcels consist of condominium units and common areas, which cover 1,173 acres. Out of these parcels, 6,208 are condominium units, with 5,209 (84%) of those units located in Northern Door, 692 (11%) in Southern Door, and 307 (5%) in the City of Sturgeon Bay. (See Table 10.5.) Out of the 6,208 condominium units in the county, 5,121 (82%) have improvements.

Table 10.4: Lot Sizes

Size (ac.)	#	%
0 - .171	1,284	3.7%
.172 - .499	5,445	15.8%
.500 - .999	5,045	14.7%
1.000 - 1.999	6,213	18.0%
2.000 - 4.999	4,978	14.5%
5.000 - 9.999	3,179	9.2%
10.000 - 19.999	2,333	6.8%
20.000 - 39.999	3,799	11.0%
40.000+	2,146	6.2%
Total	34,422	100.0%

Source: Door County Real Property Listing, May 2013.

Table 10.5: Condominium Units, Door County Areas

Municipality	# Vacant Units	# Improved Units	Total # of Units
Northern Door	928	4,281	5,209
Southern Door	148	544	692
City of Sturgeon Bay	11	296	307
Total	1,087	5,121	6,208

Source: Door County Real Property Listing, May 2013.

ASSESSMENT LAND USE CATEGORIES

An assessment is the value placed upon property, which in turn determines how much property tax will be owed for that property. The local assessor of each taxation district, the towns, villages, and city determines the assessed value of all taxable property, with the exception of manufacturing property. The Wisconsin Department of Revenue (DOR) makes the annual assessment of all manufacturing property in the state. Assessment land use categories are established by the DOR, with the eight statutory classifications for real property as follows: (1) residential, (2) commercial, (3) manufacturing, (4) agricultural, (5) undeveloped, (6) agricultural forest, (7) productive forest land, and (8) other; see below for more information. Note that a single parcel of land may include multiple assessment categories. Also described below is the DNR forest crop land category, which gets taxed under special provisions in the state statutes.

- **Residential** - This assessment category is used for land upon which a dwelling unit is located, but also includes vacant land where the most likely use would be for residential development. Land that does not fit into any other category is also assessed as residential. According to state statute guidelines, apartment buildings of less than four units are to be classified as

residential and buildings with four units or more are to be classified as commercial. Note, however, that in practice, some local assessors are assessing apartment buildings of four or more units as residential.

- **Commercial** - This category includes all land and improvements primarily devoted to the buying and reselling of goods for a profit. As mentioned previously, apartment buildings of four or more units should also be classified as commercial, but in practice some local assessors assess these properties as residential.
- **Manufacturing** - This category includes all land, buildings, structures, and other real property used in manufacturing, assembling, processing, fabricating, making, or milling tangible personal property. It also includes warehouse, storage facilities, or offices in support of the manufacturing property.
- **Agricultural** - This category is used for farms, ranches, dairies, nurseries, orchards, and other land devoted primarily to the production of crops, plants, vines, or trees (excluding forestry operations). It also applies to the keeping, grazing, or feeding of livestock and animal specialties such as horses, rabbits, bees, pets, and fish. Agricultural land is assessed at its use value.
- **Undeveloped Land** - This category includes areas commonly called marshes, swamps, thickets, bogs, or wet meadows. This class also includes fallow tillable land (assuming agricultural use is the land's highest and best use), road rights-of-way, ponds, depleted gravel pits, and land that, because of soil or site conditions, is not producing or capable of producing commercial forest products. Undeveloped land is assessed at 50% of full value.
- **Agricultural Forest** - This category is used for land that is producing or is capable of producing commercial forest products if the land is: contiguous to a parcel that has been classified in whole as agricultural land (the contiguous agricultural parcel must have the same owner); located on a parcel that contains agricultural land; or located on a parcel where at least 50% of the acreage was converted to agricultural land. Agricultural forest land is assessed at 50% of full value.
- **Productive Forest Land** - Forested land that does not meet the "agricultural forest" criteria outlined above is assessed as "productive forest land." This category includes land that is producing, or capable of producing, commercial forest product, including forested areas being managed or set aside to grow tree crops for industrial wood or to obtain tree products such as sap, bark, or seeds. Forested areas that are not being used commercially are included in this classification.
- **Other** - This category is used for buildings and improvements for the families of farm operators, including spouse, children, parents, and grandparents.
- **DNR Forest Crop Land** - The Forest Crop Law program, in effect 1927-1985, was designed to encourage sound forestry practices and to stimulate the economies of the northern counties. Prior to this program, forest land was assessed on the value of the land plus the value of the standing timber crop, encouraging premature cutting and discouraging long-term investment in forestry. Under the Forest Crop Law, forest land entered into this program is taxed at a constant rate while the timber is taxed according to its value when harvested. The Forest Crop Law was replaced by the Managed Forest Law (MFL) in 1986, although properties may still be under contract per the previous program.

The MFL is a landowner incentive program that encourages sustainable forestry on private woodlands in Wisconsin. The law incorporates timber harvesting, wildlife management, water quality, and recreation to maintain a healthy and productive forest. To participate in the MFL program, landowners designate property as “Open” or “Closed” to public access for recreation, and commit to a 25- or 50-year sustainable forest management plan. The plan sets the schedule for specific forestry practices which landowners must complete. In return, MFL participants make a payment in lieu of regular property taxes plus a yield tax on harvested trees. Yield taxes go to the local municipality to help offset the annual property taxes that are deferred while properties are enrolled in the MFL.

In addition to the eight DOR assessment categories listed above, the Door County Real Property Listing database uses a tax-exempt classification for public and non-profit ownership. Also, some parcels will not be assessed at all, because they are newly created or are assessed as part of an associated parcel, such as condominium common areas and some easements.

Table 10.6, based on Door County Real Property Listing Department records as of May 2013, shows acreage of DOR land use assessment categories and its percentage of total assessed acres for Door County and its sub-county areas. Note that Table 10.6 does not include DNR forest crop land nor does it show tax-exempt and other properties without a DOR assessment category (i.e., common areas, easements assessed as part of another parcel, etc.). As noted above, a tax parcel may be assessed in more than one category; thus, the total number of acres shown in each assessment category row in Table 10.6 reflects the actual acreage in that assessment category, not the acreage of parcels that contain that assessment category.

Table 10.6: Real Property Listing Land Use Assessment Categories, Door County

	Door County		Northern Door		Southern Door		City	
	Ac.	%	Ac.	%	Ac.	%	Ac.	%
Residential	62,690	25.5%	51,267	40.2%	9,533	8.3%	1,890	46.1%
Commercial	6,558	2.7%	3,920	3.1%	1,543	1.3%	1,095	26.7%
Mfg.	252	0.1%	29	0.0%	57	0.0%	166	4.1%
Agricultural	105,717	42.9%	42,424	33.2%	62,945	55.0%	348	8.5%
Undeveloped	30,281	12.3%	10,843	8.5%	18,873	16.5%	565	13.8%
Pro. For.	23,008	9.3%	12,083	9.5%	10,898	9.5%	27	0.7%
Other	1,843	0.7%	745	0.6%	1,093	1.0%	5	0.1%
Agr. For.	15,864	6.4%	6,357	5.0%	9,507	8.3%	0	0.0%
Total	246,213	100.0%	127,668	100.0%	114,449	100.0%	4,096	100.0%

Source: Door County Real Property, May 2013.

* This table contains data for only those properties that have an associated assessment land use category; it therefore does not include tax-exempt properties or newly-created properties.

County-wide, the top three assessed categories are “agricultural,” at almost 43% of all the assessed land; “residential,” at over 25%; and “undeveloped,” at over 12%. “Productive forest” accounts for over 9% of all the assessed land in the county. The remaining 11% or so of the county’s assessed land area is a mixture of assessment types. Note that these assessment categories differ significantly from the land use inventory data due to the way land is assessed versus how it was inventoried. For example, the “residential” assessment category acreage of 62,690 is markedly greater than the field-surveyed inventory county-wide acreage of 15,952 acres (Table 10.1) due to the fact that land that does not fall into any one of the DOR categories defined above is categorized as residential by the assessors. For example, a vacant lot that is not in agricultural production, fallow, or being used for any of the other land use categories is given a “residential” assessment, whether there is a house on it or not. In comparison, the land use inventory survey was conducted based on visual appearance: the same vacant lot that is categorized as “residential” for assessment purposes would have been coded as “open space,” within the natural areas category, for the purpose of the land use inventory.

Over 40% of Northern Door is assessed as “residential,” over 33% as “agricultural,” and the remaining 27% as a mixture of other uses. Southern Door is assessed as 55% “agricultural,” slightly over 16% “undeveloped,” and over 8% “residential.” The City is assessed as just over 46% “residential” and over 26% “commercial,” with “undeveloped” the third largest category, at over 13%.

PROPERTY ASSESSMENT VALUES

Note: All figures listed in this section are from the Door County Real Property Listing Department and are to be used as general guidelines only. The databases used for this analysis contain a mixture of assessment value years: the 2002 figures contain all 2002 assessment values; the 2008 figures are approximately two-thirds 2008 assessment values and one-third 2009 assessment values; and the 2013 figures are approximately one-half 2012 assessments values and one-half 2013 assessment values.

Assessment information given for “land values” includes assessed values for land only, exclusive of improvements, regardless of whether the parcel is vacant or improved. Assessment information given for “improvement values” includes only improvements; no land values are included. Assessment information given for “improved values” includes land and improvement values only for parcels that have an improvement value greater than zero. All dollar values are inflation-adjusted to 2013.

ALL ASSESSMENT CATEGORIES

Tables 10.7 - 10.10 contain information on combined totals for the eight DOR statutory assessment categories described previously. DNR forest crop land, tax-exempt, and other unassessed parcels (i.e., common areas) are not included in these totals.

All Assessed Land

The total value of all assessed land in Door County in 2013 was over \$3.0 billion. (See Table 10.7.) For the same year, the average value of land on a per acre basis was \$12,475. The City of Sturgeon Bay had the highest average assessed value per acre, at \$46,187, followed by Northern Door at \$18,864, and Southern Door at \$4,142.

Table 10.7: All Assessed Land Values, Door County Areas

Area	\$	Ac.	Per Acre Average
Northern Door	\$2,408,360,500	127,668	\$18,864
Southern Door	\$474,002,400	114,449	\$4,142
City	\$189,183,400	4,096	\$46,187
Door County	\$3,071,546,300	246,213	\$12,475

Source: Door County Real Property Listing, May 2013.

All Assessed Improvements

The total assessed value of all real estate improvements excluding land in Door County as of 2013 was over \$4.1 billion. (See Table 10.8.) (Note: Tax-exempt properties that contain buildings are given an improvement value of \$0.) Door County’s average improvement value (excluding land) per tax parcel in 2013 was \$168,256. Northern Door had the highest average improvement value per parcel, at \$194,855, followed by the City at \$146,693, and Southern Door at \$116,228.

Table 10.8: All Assessed Improvements, Door County Areas

Area	\$	# Parcels	Per Parcel Average
Northern Door	\$2,865,153,700	14,704	\$194,855
Southern Door	\$682,144,900	5,869	\$116,228
City	\$583,546,100	3,978	\$146,693
Door County	\$4,130,844,700	24,551	\$168,256

Source: Door County Real Property Listing, May 2013.

All Assessed Improved Land

In 2013, Door County had a total improved parcel value of over \$6.5 billion, including land and improvement values. (See Table 10.9.) All parcels with improvement values greater than zero are included.) For the same year, the average assessed value for improved land was \$266,747 on a per parcel basis and \$58,609 on a per acre basis. Northern Door had the highest per parcel average, at \$322,772; southern Door and the City were at \$178,984 and \$189,140, respectively. On the other hand, the City had the highest per acre assessment average, at \$283,282. Southern Door had the lowest, at \$22,257.

Table 10.9: All Assessed Improved Land, Door County Areas

Area	\$	# Parcels	Acres	Per Parcel Average	Per Acre Average
Northern Door	\$4,746,041,300	14,704	61,886	\$322,772	\$76,690
Southern Door	\$1,050,460,000	5,869	47,196	\$178,984	\$22,257
City	\$752,397,000	3,978	2,656	\$189,140	\$283,282
Door County	\$6,548,898,300	24,551	111,738	\$266,747	\$58,609

Source: Door County Real Property Listing, May 2013.

All Assessed Property Trends

The total assessed value of Door County real estate (land and improvements) for tax purposes, as of May 2013, was over \$7.2 billion. (See Table 10.10.) The total value of all land in the county was over \$3.0 billion and the total value of all improvements was over \$4.1 billion. Between 2002 and 2013, the total assessed value for both land and improvements increased by 33%; the total assessed value for land increased by 29%, and the total assessed value for improvements increased by 35%.

Table 10.10: All Assessed Property Trend, Door County

Year	Acres	Land Assessment	Improvement Assessment	Total
2002*	253,136	\$2,377,974,165	\$3,055,759,125	\$5,433,733,290
2013	246,213	\$3,071,546,300	\$4,130,844,700	\$7,202,391,000
# Change	-6,923	\$693,572,135	\$1,075,085,575	\$1,768,657,710
% Change	-3%	29%	35%	33%

Source: Door County Real Property Listing.

*Inflation-adjusted to 2013.

Note that the total assessed acreage of the county is shown as having decreased by 6,923 acres, a difference at least partially attributable to enrollment of land into the DNR Managed Forest Law program, explained in more detail below.

Table 10.11 below shows total acres for DOR land use categories, including DNR Forest Crop Land and tax-exempt properties. The largest decrease occurred in the “productive forest” category, where there was a loss of 16,265 acres; it is likely that much of this land was converted to “agricultural forest.” Prior to 2004, forested land adjacent to agricultural uses was classified as Productive Forest.

In 2003, Wisconsin Act 230 created the “agricultural forest” category, s. 70.32(2)(c)1d, Wis. Stats., which defined “agricultural forest” as land that is producing or is capable of producing commercial forest products, if the land satisfies specified conditions, including being adjacent to agricultural land. As mentioned previously, agricultural forest land is assessed at 50% of its full value. In 2013, the “agricultural forest” category had 15,864 acres.

Table 10.11: Real Property Listing Land Use Assessment Categories, Door County

	2002		2013		2002 - 2013	
	Ac.	%	Ac.	%	# Change	% Change
Residential	69,546	23.3%	62,690	23.2%	-6,856	-9.9%
Commercial	5,985	2.0%	6,558	2.4%	573	9.6%
Mfg.	405	0.1%	252	0.1%	-153	-37.8%
Agricultural	113,351	37.9%	105,717	39.1%	-7,634	-6.7%
Undeveloped	22,328	7.5%	30,281	11.2%	7,953	35.6%
Pro. For.	39,273	13.1%	23,008	8.5%	-16,265	-41.4%
Other	2,249	0.8%	1,843	0.7%	-406	-18.1%
Agr. For.	--	--	15,864	5.9%	--	--
DNR & Exempt	45,593	15.3%	53,034	17.7%	7,441	16.3%
All Land Uses	298,730	100.0%	299,247	110.6%	517	0.2%

Source: Door County Real Property, 2002 and May 2013.

The second largest decrease occurred in the “agricultural” category, which decreased by 7,634 acres, followed by the “residential” category, at 6,856 acres. As discussed in Chapter 7, Agricultural Resources, the county has been experiencing a decline in agriculture, in large part due to the loss of dairy farming. The 6,856 residential acre decrease is likely due to conversion to either “undeveloped” land or into the DNR Managed Forest Law (MFL) program. Typically, a vacant forested property not enrolled in the MFL program will be assessed as “residential” and pay out more in taxes.

RESIDENTIAL ASSESSMENT CATEGORY

Residentially Assessed Land

Table 10.12 below shows the total land value (improvements are excluded), acres, and average value per acre of residentially assessed land for Door County and its sub-county areas. County-wide, in 2013 there were 62,690 total acres of residentially assessed land, valued at over \$2.6 billion and averaging \$42,667 per acre in value. Northern Door by far had the most residentially assessed land in the county at 51,267 acres (82% of the total residentially assessed land), compared to Southern Door with 9,533 acres (15%) and the City with 1,890 acres (3%). Both Northern Door and Southern Door had approximately equivalent average assessed values per acre, at \$42,250 and \$40,378, respectively. The City had 1,890 acres of residentially assessed land, averaging \$65,531 per acre in value.

Table 10.12: All Residentially Assessed Land Values, Door County Areas

Area	\$	Acres	Per Acre Ave.
Northern Door	\$2,166,047,900	51,267	\$42,250
Southern Door	\$384,922,900	9,533	\$40,378
City	\$123,854,000	1,890	\$65,531
Door County	\$2,674,824,800	62,690	\$42,667

Source: Door County Real Property Listing, May 2013.

Residentially Assessed Improvements

Table 10.13 below shows the total improvement value, number of parcels, and the average value of improvements on a per parcel basis for residentially assessed properties in Door County and its sub-county areas. In 2013, there were 21,060 parcels with residential improvements valued (excluding land) at almost \$3.5 billion. The average residentially assessed improvement value per parcel for the county was \$166,019. Northern Door had the highest per parcel average, at \$196,091, followed by Southern Door, \$120,414, and the City, \$116,101.

Table 10.13: Residentially Assessed Improvements, Door County Areas

Area	\$	# Parcels	Per Parcel Ave.
Northern Door	\$2,526,442,500	12,884	\$196,091
Southern Door	\$582,320,300	4,836	\$120,414
City	\$387,775,700	3,340	\$116,101
Door County	\$3,496,358,500	21,060	\$166,019

Source: Door County Real Property Listing, May 2013.

* These figures include residential improvement values only; land values are not included.

Residentially Assessed Improved Land

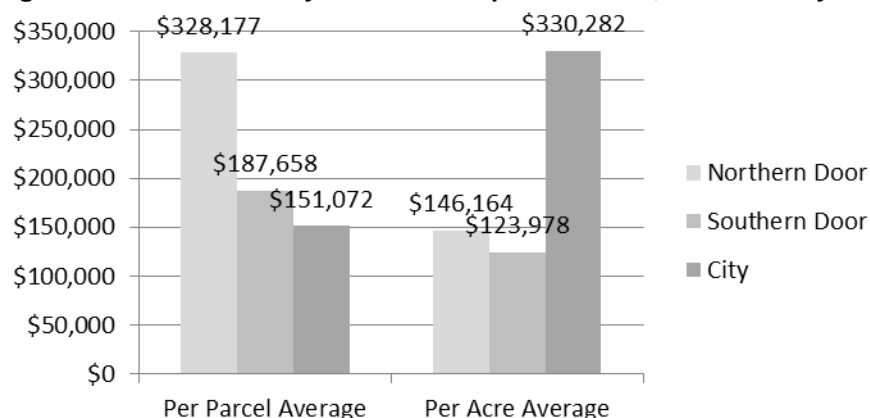
Average assessed values for residentially improved land are shown in Table 10.14 and Figure 10.1 below. For residential land in Door County in 2013, the total improved parcel value was over \$5.6 billion, with the average improved value at \$269,881 per parcel and \$150,518 per acre. Northern Door had the highest average value per parcel, at \$328,177, and the City had the highest average value per acre, at \$330,282. The City had the lowest average value per improved residential parcel, at \$151,072, while Southern Door had the lowest per acre average, at \$123,978.

Table 10.14: Residentially Assessed Improved Land, Door County

Area	\$	# Parcels	Acres	Per Parcel Average	Per Acre Average
Northern Door	\$4,228,236,700	12,884	28,928	\$328,177	\$146,164
Southern Door	\$907,515,400	4,836	7,320	\$187,658	\$123,978
City	\$500,047,700	3,310	1,514	\$151,072	\$330,282
Door County	\$5,683,703,400	21,060	37,761	\$269,881	\$150,518

Source: Door County Real Property Listing, May 2013.

Figure 10.1: Residentially Assessed Improved Land, Door County Areas



Source: Door County Real Property Listing, May 2013.

All Residentially Assessed Property Trend

Between 2002 and 2013, total assessed residential acreage in the county decreased by 9%, while the total value of all residentially assessed land and improvements increased by 33%. (See Table 10.15.) As mentioned previously, it is likely that the large majority of the 6,586 residential acres “lost” between 2002 and 2013 were enrolled in the DNR Managed Forest Law program in order to take advantage of lower taxes.

Table 10.15: Trend in All Residentially Assessed Property, Door County

Year	Acres	Land Assessment	Improvement Assessment	\$ Total
2002*	69,546	\$2,040,003,539	\$2,434,400,809	\$4,474,404,348
2013	62,960	\$2,714,004,551	\$3,547,754,381	\$6,261,758,932
# Change	-6,586	\$674,001,012	\$1,113,353,572	\$1,787,354,584
% Change	-9%	33%	46%	40%

Source: Door County Real Property Listing, 2002 and May 2013.

*Inflation-adjusted to 2013.

COMMERCIAL ASSESSMENT CATEGORY

Commercially Assessed Land

Table 10.16 below shows the total land value, acres, and average value per acre of commercially assessed land for Door County and its sub-county areas. In 2013, there were 6,558 acres of commercially assessed land, valued at almost \$250 million and with an average per acre value of \$38,069. Northern Door had the most acreage of commercially assessed land, at 3,920 acres, followed by Southern Door, 1,542 acres, and the City, 1,095 acres. The City’s commercially assessed land had the highest average value, at \$59,240 per acre, followed by Northern Door, \$42,453 per acre, and Southern Door, \$11,908 per acre.

Table 10.16: Commercially Assessed Land, Door County Areas

Area	\$	Acres	Per Acre Average
Northern Door	\$166,416,600	3,920	\$42,453
Southern Door	\$18,373,600	1,543	\$11,908
City	\$64,867,400	1,095	\$59,240
Door County	\$249,657,600	6,558	\$38,069

Source: Door County Real Property Listing, May 2013.

Commercially Assessed Improvements

Table 10.17 below shows the total value of improvements, the total number of improved parcels, and the average value of improvements on a per parcel basis for commercially assessed properties for Door County and its sub-county areas. In 2013, there were 2,492 parcels county-wide with commercially assessed improvements (excluding land), valued at over \$528 million and averaging \$212,045 per parcel. The City had the highest value per parcel, at \$307,510, followed by Northern Door, \$200,279, and Southern Door, \$101,101.

Table 10.17: Commercially Assessed Improvements, Door County Areas

Area	\$	# of Parcels	Per Parcel Average
Northern Door	\$293,208,200	1,464	\$200,279
Southern Door	\$39,631,500	392	\$101,101
City	\$195,576,100	636	\$307,510
Door County	\$528,415,800	2,492	\$212,045

Source: Door County Real Property Listing, May 2013.

* These figures include commercial improvement values only; land values are not included.

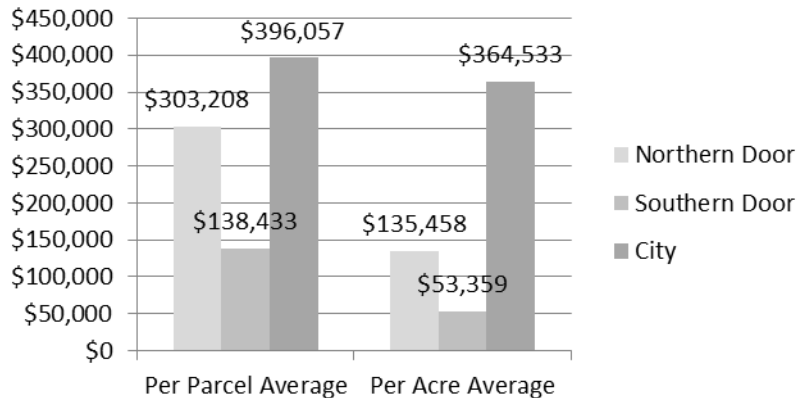
Commercially Assessed Improved Land

Average values for commercially assessed improved land are shown in Table 10.18 and Figure 10.2 below. In 2013, county-wide there were a total of 2,492 improved commercial parcels and 5,040 acres, valued at over \$750 million. The average value of these parcels was \$300,985 per parcel and \$148,820 per acre. The City had the highest average value per commercially improved parcel, at \$396,057, and also the highest average value per acre, at \$364,533. Southern Door had the lowest average value per commercially improved parcel, at \$138,433, and the lowest average value per acre, at \$53,359.

Table 10.18: Commercially Improved Land, Door County Areas

Area	\$	# Parcels	Acres	Per Parcel Average	Per Acre Average
Northern Door	\$443,895,800	1,464	3,277	\$303,208	\$135,458
Southern Door	\$54,265,600	392	1,017	\$138,433	\$53,359
City	\$251,892,200	636	691	\$396,057	\$364,533
Door County	\$750,053,600	2,492	5,040	\$300,985	\$148,820

Source: Door County Real Property Listing, May 2013.

Figure 10.2: Commercially Improved Land, Door County Areas

Source: Door County Real Property Listing, May 2013.

All Commercially Assessed Property Trend

Between 2002 and 2013, total commercially assessed acres increased by 573 acres (10%) and the total value of that acreage and its improvements increased by 11%. (See Table 10.19.) Both land and improvement values increased between 11% and 12% for the same timeframe.

Table 10.19: Trend in All Commercially Assessed Property, Door County

Year	Acres	Land Assessment	Improvement Assessment	\$ Total
2002*	5,985	\$226,464,043	\$485,046,870	\$711,510,913
2013	6,558	\$253,314,483	\$536,155,821	\$789,470,304
# Change	573	26,850,440	51,108,951	77,959,391
% Change	10%	12%	11%	11%

Source: Door County Real Property Listing.

*Inflation-adjusted to 2013.

AGRICULTURAL AND UNDEVELOPED ASSESSMENT CATEGORIES

The assessed value of agricultural land is based on its use in agriculture, its ability to generate agricultural income rather than its fair market value (see below for discussion of fair market value). This valuation standard is referred to as “use value” assessment, for which the state uses four different formulas based on the productivity of the land for calculating value. Agricultural land is exclusive of buildings and improvements that are devoted primarily to agricultural use; buildings and improvements on a farm, such as barns, houses, and silos, are separately classified and assessed at fair market value. “Undeveloped” land, as described previously, includes fallow fields and is assessed at 50% of full value. The assessment amounts shown for agricultural and undeveloped land are generally well below the potential sale value.

Table 10.20 below shows the total value, total acres, and average value per acre of agriculturally and undeveloped assessed land for Door County and its sub-county areas. County-wide, there were 105,717 total acres of agriculturally assessed property, valued at almost \$18 million and averaging \$170 per acre in 2013. For the same year, there were 30,281 total acres of undeveloped assessed land, valued at over \$26 million and averaging \$863 per acre.

Table 10.20: Agriculturally and Undeveloped Assessed Land, Door County Areas

Area	Agricultural			Undeveloped		
	\$	Acres	Per Acre Average	\$	Acres	Per Acre Average
Northern Door	\$7,413,900	42,424	\$175	\$12,190,100	10,843	\$1,124
Southern Door	\$10,532,200	62,945	\$167	\$13,696,800	18,873	\$726
City	\$53,200	347	\$153	\$255,800	565	\$453
Door County	\$17,999,300	105,717	\$170	\$26,142,700	30,281	\$863

Source: Door County Real Property Listing, May 2013.

All Agriculturally and Undeveloped Assessed Property Trends

According to the Real Property Listing database, the total acreage of assessed agricultural land in Door County declined by 7,634 acres (7%) between 2002 and 2013. (See Table 10.21.) For that same time period, the total acreage of assessed undeveloped land increased by 7,953 acres (122%). It is likely that the large majority of the 7,634 acres previously assessed as agricultural became “undeveloped,” if a fallow field, or converted to DNR forest crop land, in order to take advantage of lower taxes.

Table 10.21: Trend in Agriculturally and Undeveloped Assessed Property, Door County

Tax Year	Agricultural		Undeveloped	
	Acres	Land Assessment	Acres	Land Assessment
2002*	113,351	\$29,982,883	22,328	\$11,754,200
2013	105,717	\$18,262,946	30,281	\$26,142,700
# Change	-7,634	-\$11,719,937	7,953	\$14,388,500
% Change	-7%	-39%	36%	122%

Source: Door County Real Property Listing.

*Inflation-adjusted to 2013.

FAIR MARKET VALUE AND PROPERTY TAX INFORMATION

FAIR MARKET VALUE

Fair market value is defined as the dollar amount for which a property would be sold by a willing seller to a willing buyer under normal market conditions. According to state statutes, the assessment of properties in all assessment classes except agricultural should bear a direct relationship to the fair market value. Assessments should be uniform "at the full value which could ordinarily be obtained therefore at private sale" (s. 70.32, Wis. Stats.). This standard applies to residential, commercial, forest, other class property (farm buildings and farm sites), and the manufacturing class (which is state-assessed). The exceptions are undeveloped and agricultural forest, both of which are assessed at 50% of their full value, and agricultural property, which is assessed at its use value. Individual property values typically change every year due to inflation (or deflation), but most municipalities do not review and revalue assessments every year because it is an expensive and time-consuming process. In recognition of the difficulty in maintaining assessed values at 100% of fair market values every year, state statutes require that each major class listed above must be assessed within 10% of its full equalized value during the same year at least once every five years.

Since municipal reassessments occur at different times and are conducted by different assessors, assessed property values are not uniform across jurisdictional boundaries. In order to address this lack of uniformity, the DOR annually develops a total equalized value for each municipality in the state, independent of the local assessor's estimates. While local assessors estimate the value of each parcel within a municipality, the DOR estimates the value of the entire city, village, or town. A municipality's total equalized value is an estimate of the market value of all non-agricultural property plus the use value of agricultural lands within that municipality. Equalization is needed to measure taxable values in all municipalities using the same yardstick in order to allocate certain property tax levies, allocate state aids to local governments, and calculate allowable municipal debt. If locally assessed values were used to allocate county taxes, municipal assessors would have an incentive to deliberately undervalue property in order to decrease the burden on their taxpayers.

Changes in equalized value from year to year are caused by increases or decreases in market prices, annexation gains or losses, new construction, demolition of buildings, relocations of businesses, and changes in the taxable status of property. The DOR develops equalized values by analyzing: 1) sales, 2) use value, 3) property appraisals, 4) local reports, and 5) s. 70.57, Wis. Stats., Corrections. These methods are explained in detail in *Wisconsin's Equalized Values: The Uniform Valuation of Taxable Property*, listed in the Resources and Further Information section at the end of this chapter.

The DOR apportions county property tax levy to individual municipalities by calculating an average assessment level. A municipality's total assessed value in relationship to its total equalized value for all major assessment classes is called the assessment level, and is derived by dividing the

municipality's total assessed value by its total equalized value. Note that when the assessment level is applied to an individual parcel to determine its estimate fair market value, it is called the assessment "ratio" on the property tax bill. The assessment ratio is the same as the municipality's assessment level, but the difference is in the usage of these terms; "level" is usually used to refer to the taxation district and "ratio" to the individual parcel.

The estimated fair market value of an individual property is derived by taking the property's total assessed value and dividing it by the municipality's assessment level. Table 10.22 shows assessment levels and equalized values for each Door County municipality in 2012. For example, the EFMV of a parcel's assessed valued at \$200,000 in the Town of Baileys Harbor would be \$194,799 (\$200,000 divided by 102.67%). The EFMV is the number which is then used in calculating the property tax owed for this parcel.

Table 10.22: Equalized Value Information by Municipality, Door County Municipalities

Municipality	Total Assessed Value*	Total Equalized Value	% Assessment Level
T. Baileys Harbor	\$504,794,304	\$491,666,800	102.67%
T. Brussels	\$75,763,546	\$75,552,000	100.28%
T. Clay Banks	\$69,485,439	\$65,379,600	106.28%
T. Egg Harbor	\$551,417,445	\$527,369,400	104.56%
T. Forestville	\$79,273,625	\$82,055,300	96.61%
T. Gardner	\$229,107,076	\$225,366,000	101.66%
T. Gibraltar	\$732,138,825	\$714,490,900	102.47%
T. Jacksonport	\$295,826,806	\$270,383,700	109.41%
T. Liberty Grove	\$1,079,573,815	\$1,036,755,800	104.13%
T. Nasewaupée	\$357,768,476	\$349,417,400	102.39%
T. Sevastopol	\$712,782,660	\$699,835,700	101.85%
T. Sturgeon Bay	\$195,279,906	\$179,205,200	108.97%
T. Union	\$134,607,435	\$134,446,100	100.12%
T. Washington	\$321,456,047	\$327,415,000	98.18%
V. Egg Harbor	\$365,672,600	\$353,990,900	103.30%
V. Ephraim	\$351,444,560	\$333,470,500	105.39%
V. Forestville	\$21,477,251	\$19,475,200	110.28%
V. Sister Bay	\$429,473,810	\$409,646,900	104.84%
C. Sturgeon Bay	\$837,562,592	\$811,355,800	103.23%
Door County	\$7,344,906,217	\$7,107,278,200	103%

Source: Wisconsin Department of Revenue, Town, Village, and City Taxes, 2012; Door County Real Property Listing.

*Numbers are calculated based on DOR numbers.

AVERAGE ESTIMATED FAIR MARKET VALUES

Door County's total equalized value in 2012 for all land and improvements, including vacant land, was \$7,107,278,200, a decrease of \$78,083,400 (1%) from the 2007 equalized value of \$7,185,361,600, inflation-adjusted to 2012. (See Table 10.23.) The county's average equalized value in 2012 was \$174,789, a decrease of \$22,647 from the 2007 average value of \$197,436, inflation-adjusted to 2012. In 2012, Northern Door had the highest average equalized value per tax parcel, at \$207,648, followed by the City, \$165,752, and Southern Door, \$103,819. Compared to 2007 average values, inflation-adjusted to 2012, all areas had a decrease in average value, varying between 12.4% and 15.2%.

Table 10.23: Average Equalized Values, Door County

Municipality	2007 Average Equalized Value*	2012 Average Equalized Value	# Change	% Change
Northern Door	\$236,963	\$207,648	-\$29,315	-12.4%
Southern Door	\$119,651	\$103,819	-\$15,832	-13.2%
C. Sturgeon Bay	\$195,562	\$165,752	-\$29,810	-15.2%
Door County	\$197,436	\$174,789	-\$22,647	-11.5%

Source: Wisconsin Department of Revenue, Town, Village, and City Taxes; Door County Real Property Listing.

*2012 inflation-adjusted.

PROPERTY TAXES

According to Door County Real Property Listing, county property owners owed a total property tax including school, county, local, and other taxes of \$85,468,779 for the year 2012. Table 10.24 shows total property taxes owed for the years 2000, 2007, and 2012, with the 2000 and 2007 dollar amounts inflation-adjusted to 2012. The total property tax increase between 2000 and 2012 was \$7,234,345, an increase of 9.2%. Taxes increased by 18.6% between 2000 and 2007, but then fell by 7.8% between 2007 and 2012.

Table 10.24: Property Tax Change, Door County

	Total Taxes*	\$ Change	% Change
2000	\$78,234,434	--	
2007	\$92,747,150	\$14,512,716	18.6%
2012	\$85,468,779	-\$7,278,371	-7.8%
2000 - 2012	--	\$7,234,345	9.2%

Source: Door County Real Property Listing.

*2012 inflation-adjusted.

Table 10.25 shows total property tax owed by sub-county areas and its percentage of total county property tax. Northern Door paid the highest percentage, at over 61%, followed by the City, at over 20%, and Southern Door, at 18%.

Table 10.25: Property Taxes, Door County Areas

Municipality	Total Property Tax	% of Total County Property Tax
Northern Door	52,526,842	61.5%
Southern Door	15,379,719	18.0%
C. Sturgeon Bay	17,562,218	20.5%
Door County	85,468,779	100.0%

Source: Door County Real Property Listing, May 2013.

A slight majority of the real estate taxes, 51.3% of the total, are paid by Door County resident property owners, while the other 48.7% is paid by non-Door County residents (as determined by zip codes to which tax bills are mailed). Table 10.26 shows Door County zip codes (post offices) to which Door County property tax bills were sent in 2012, the number of tax bills sent out for each zip code, the real estate taxes owed from those bills, and the percent that amount represents of the total real estate taxes owed in the county. Note that the taxes owed include only real estate taxes and not personal property, district, special, or forest taxes.

Table 10.26: Property Tax Mailing Address Zip Codes, Door County

Door County Zip Codes to Which Tax Bills are Sent	No. of Tax Bills Sent to Zip Code	2012 Real Estate Taxes Owed	% of Total Taxes
54202 (Baileys Harbor)	1,353	\$2,449,659	2.9%
54204 (Brussels)	1,345	\$2,102,590	2.5%
54209 (Egg Harbor)	1,349	\$2,501,237	2.9%
54210 (Ellison Bay)	893	\$1,682,814	2.0%
54211 (Village of Ephraim)	326	\$1,048,530	1.2%
54212 (Fish Creek)	1,105	\$2,512,014	2.9%
54213 (Forestville)	984	\$1,005,019	1.2%
54234 (Village of Sister Bay)	1,449	\$3,477,883	4.1%
54235 (City of Sturgeon Bay)	11,791	\$24,556,881	28.7%
54246 (Washington Island)	880	\$1,492,862	1.7%
54201 (Algoma) *	333	\$365,018	0.4%
54217 (Luxemburg) **	505	\$638,650	0.7%
Total In-County	22,313	\$43,833,157	51.3%
Total Out-of-County	18,349	\$41,635,624	48.7%
Total	40,662	\$85,468,781	100.0%

Source: Door County Real Property Listing, May 2013.

* These are residents in the Towns of Clay Banks and Forestville that have an Algoma mailing address.

**These are residents in the Towns of Brussels and Union that have a Luxemburg mailing address.

TAX-EXEMPT PROPERTIES

1,953 parcels in Door County, comprising a total of 29,757 acres, are exempt from property taxes. Approximately 15,060 acres (51%) of that total is owned by the state, the majority of that by the DNR.

Of the 29,757 acres exempt from property taxes, the municipalities, agencies, and non-profit organizations shown in Table 10.27 account for almost 89% of that total.

Table 10.27: Tax Exempt Properties, Door County

Agency	Acres
State of Wisconsin	15,060
Nature Conservancy	2,752
Door County Land Trust	2,208
Municipalities	1,752
Door County	1,747
Ridges Sanctuary	1,577
UW Board of Regents	774
U.S. Government	568
Total	26,438

Source: Door County Real Property Listing, May 2013.

MULTIPLE LISTING SERVICE VALUES

MULTIPLE LISTING SERVICE MARKET VALUES

Roughly 90% of all real estate sold in Door County is listed with the Door County Board of REALTORS® Multiple Listing Service (MLS). Therefore, MLS records provide a more accurate indication as to actual market values (rather than assessed) and trends for real estate in the county. All of the following information was taken or calculated using information from the MLS for the dates cited. All figures from the MLS are for Door County real estate sold, except for the information on recent active listings.

OVERALL INFORMATION

Table 10.28 shows the number of MLS properties sold, total sold price, and average sold price in Door County for the years 2003, 2007, and 2013. Between 2003 and 2013, the total sold price decreased by over \$28 million (17%), and the average sold price decreased by over \$53,000 (21%), from \$254,543 to \$201,193. The total number of properties sold and total sold price hit their peak in 2007, at 742 sales with a value of over \$188 million. In 2013, there were 696 sales with a total value of over \$140 million.

Table 10.28: Multiple Listing Service, Total Properties Sold, Door County

Year	Total Properties Sold	Total Sold Price	Ave. Sold Price
2003*	663	\$168,761,927	\$254,543
2007*	742	\$188,360,569	\$253,855
2013	696	\$140,030,559	\$201,193
2003 - 2013			
# Change	33	-28,731,368	-53,350
% Change	5.0%	-17.0%	-21.0%

Source: Door County Multiple Listing Service, for the years cited.

* Inflation-adjusted to 2013.

MULTIPLE LISTING SERVICE PROPERTIES SOLD IN DOOR COUNTY, 2003-2013, BY CLASS AND TYPE

Table 10.29 shows MLS real estate sales in Door County for 2003, 2007, and 2013 by real estate class consisting of commercial/industrial, condominium, land, or residential. It also shows real estate class by types, consisting of inland, waterfront/view, or category of condominium. Note that most or all condominium listings – “Condominium, Residential” or “Condominium, Hotel” – are also included in one of the residential categories, “Residential, Inland” or “Residential, Waterfront/View.” Note, too, that all classes, except those described as “vacant land,” are improved properties.

Table 10.29: MLS, Number of Sales by Class and Type, Door County

Number Sold by Real Estate Class and Type	Change 2003 - 2013				
	2003	2007	2013	#	%
Commercial/Industrial	10	26	27	17	170%
Land, Inland*	143	177	122	-21	-15%
Land, Waterfront/View*	48	29	21	-27	-56%
Residential, Inland	205	247	286	81	40%
Residential, Waterfront/View	69	68	72	3	4%
Condominium, Residential	128	139	111	-17	-13%
Condominium, Hotel	34	41	32	-2	-6%

Source: Door County Multiple Listing Service, for the years cited.

* Land, Inland and Land, Waterfront/View are both vacant land.

The number of sales for commercial/industrial land was 17 more in 2013 than in 2003, an increase of 170%. For condominiums, both residential and hotel, the number of sales peaked in 2007, but then dropped between 2007 and 2013. Overall, between 2003 and 2013, the sales of residential condominiums dropped by 13% and the sales of hotel condominiums dropped by 6%. Inland land sales also peaked in 2007, but then dropped in 2013 to below 2003 sales, a decrease of 15% between 2003 and 2013. Waterfront/view land sales decreased significantly between 2003 and 2013, with a 56% drop. For the same timeframe, inland residential home sales grew significantly, at 40%, and waterfront/view sales grew slightly, at 4%.

Residential Sales

Tables 10.30 - 10.33 show MLS figures for total properties sold, total value of those sales, the average sold price for inland homes, waterfront/view homes, condominiums, and hotel condominiums. (Again, note that the inland and waterfront/view categories also include condominium and hotel condominium unit sales.) In the "total" row for tables 10.30 - 10.33, the average sold price figure is the average sold price for all sales during the years listed (2003, 2007, and 2013), while the percent change in average sold price represents the change in average price between 2003 and 2013. All dollar values are inflation-adjusted to 2013.

The average sold price for all residential categories except hotel condominiums peaked in 2007 and then fell to below 2003 average sold prices in 2013. Residential inland home sales were the most stable, with average sold price decreasing by only 1.6%, from \$200,950 to \$197,823, between 2003 and 2013 (see Table 10.30).

Table 10.30: MLS, Inland Homes Sold, Door County

Year	Total Number Sold	Total Sold Price	Average Sold Price
2003*	205	\$41,194,711	\$200,950
2007*	247	\$49,887,946	\$201,975
2013	286	\$56,577,276	\$197,823
2003 - 2013			
# Change	81	\$15,382,565	-\$3,127
% Change	39.5%	37.3%	-1.6%

Source: Door County Multiple Listing Service, for the years cited.

*Inflation-adjusted to 2013.

The average sold price for waterfront/view homes fluctuated much more than inland homes, hitting a high of \$789,714 in 2007 and dropping to a low of \$450,814 in 2013. Overall, between 2003 and 2013, the average sold price decreased by \$191,951, almost 30%. (See Table 10.31.)

Table 10.31: MLS, Waterfront/View Homes Sold, Door County

Year	Total Number Sold	Total Sold Price*	Average Sold Price*
2003*	69	\$44,350,793	\$642,765
2007*	55	\$43,434,253	\$789,714
2013	72	\$32,458,626	\$450,814
2003 - 2013			
# Change	3	-\$11,892,167	-\$191,951
% Change	4.3%	-26.8%	-29.9%

Source: Door County Multiple Listing Service, for the years cited.

*Inflation-adjusted to 2013.

The average sold price for residential condominiums also fluctuated greatly between 2003 and 2013, with an overall decrease of \$70,153 (22%) for this timeframe. (See Table 10.32.) In 2007, the average sold price peaked at \$401,904, dropping in 2013 to \$256,861.

Table 10.32: MLS, Residential Condominiums Sold, Door County

Year	Total Number Sold	Total Sold Price	Average Sold Price
2003*	128	\$41,857,832	\$327,014
2007*	139	\$55,864,651	\$401,904
2013	111	\$28,511,582	\$256,861
2003 - 2013			
# Change	-17	-\$13,346,250	-\$70,153
% Change	-13.3%	-31.9%	-21.5%

Source: Door County Multiple Listing Service, for the years cited.

*Inflation-adjusted to 2013.

Hotel condominiums are the only residential category where the average sold price consistently dropped between 2003 and 2013, at an overall decrease of over 44% for this timeframe. Average sold price was highest in 2003, at \$145,254, and lowest in 2013, at \$80,619. (See Table 10.33.)

Table 10.33: MLS, Hotel Condominiums Sold, Door County

Year	Total Number Sold	Total Sold Price	Average Sold Price
2003*	32	\$4,648,125	\$145,254
2007*	41	\$4,748,022	\$115,805
2013	32	\$2,579,800	\$80,619
2003 - 2013			
# Change	0	-\$2,068,325	-\$64,635
% Change	0.0%	-44.5%	-44.5%

Source: Door County Multiple Listing Service, for the years cited.

*Inflation-adjusted to 2013.

Commercial/Industrial Sales

Table 10.34 shows sales of commercial and industrial property during the years 2003, 2007, and 2013. In the “total” row, the average sold price figure is the average sold price for the three years of data (2003, 2007, and 2013) and the percent change in average sold price represents the change in average price between 2003 and 2013.

Table 10.34 shows that the average MLS sold price for commercial/industrial property in 2013 was \$193,520, a decrease of \$684,867 (78%) from the 2003 average sold price of \$878,387. Total sold price dropped by over \$3.5 million between 2003 and 2013, from \$8.7 million to \$5.2 million. Note that there were a low number of sales in 2003 and there may have been only one or two high-end sales pushing up the average sold price far beyond other years.

Table 10.34: MLS, Commercial/Industrial Sold, Door County

Year	Total Number Sold	Total Sold Price	Average Sold Price
2003*	10	\$8,783,872	\$878,387
2007*	26	\$7,191,666	\$276,603
2013	27	\$5,225,050	\$193,520
2003 - 2013			
# Change	17	-\$3,558,822	-\$684,867
% Change	170.0%	-40.5%	-78.0%

Source: Door County Multiple Listing Service, for the years cited.

*Inflation-adjusted to 2013.

Vacant Land Sales

Table 10.35 shows sales of inland vacant property during the years 2003, 2007, and 2013. In the “total” row, the average sold price figure is the average sold price for the three years of data (2003, 2007, and 2013) and the percent change in average sold price represents the change in average price between 2003 and 2013. The MLS average sold price for inland vacant land was \$68,332 in 2013, a decrease of \$31,358 (32%) from the average sold price of \$99,690 in 2003. (See Table 10.35.)

Table 10.35: MLS, Vacant Land Inland Sold, Door County

Year	Total Number Sold	Total Sold Price	Average Sold Price
2003*	156	\$15,551,578	\$99,690
2007*	179	\$15,089,689	\$84,300
2013	122	\$8,336,445	\$68,332
2003 - 2013			
# Change	-34	-\$7,215,133	-\$31,358
% Change	-21.8%	-46.4%	-31.5%

Source: Door County Multiple Listing Service, for the years cited.

*Inflation-adjusted to 2013.

Table 10.36 shows sales of waterfront or waterview vacant property during the years 2003, 2007, and 2013. In the “total” row, the average sold price figure is the average sold price for the three years of data (2003, 2007, and 2013) and the percent change in average sold price represents the change in average price between 2003 and 2013. The MLS average sold price for waterfront/waterview vacant property was \$206,762 in 2013, a decrease of \$5,496 (3%) from the average sold price of \$212,258 in 2003.

Table 10.36: MLS, Vacant Land Waterfront/View Sold, Door County

Year	Total Number Sold	Total Sold Price	Average Sold Price
2003*	57	\$12,098,698	\$212,258
2007*	29	\$10,069,614	\$347,228
2013	21	\$4,342,000	\$206,762
2003 - 2013			
# Change	-36	-\$7,756,698	-\$5,496
% Change	-63.2%	-64.1%	-2.6%

Source: Door County Multiple Listing Service, for the years cited.

*Inflation-adjusted to 2013.

ACTIVE MULTIPLE LISTING SERVICE DOOR COUNTY LISTINGS

To provide further context for the above MLS sales information, Table 10.37 shows the active Door County MLS real estate listings as of January 2014. As above, this information is presented by real estate class and type, condominium listings are included in one of the residential categories, and all classes except those described as “vacant land” are improved properties.

Specifically, the table shows the number of properties in each real estate class and type listed for sale at that time, the range of listing prices for that class of properties, and the average and median price listings for that class. The top four classes of listings, respectively, in terms of number of properties listed, were: 1) inland vacant land, 2) inland residential, 3) residential condominiums, and 4) residential waterfront/view. Waterfront/view residential properties had both the highest average and median prices.

Table 10.37: MLS, December 2013 Listings by Class and Type, Door County

Class	Number Listed	Listing Price Range	Average Price	Median Price
Commercial/Industrial	128	15,000-5,500,000	\$474,418	\$299,000
Condo, Residential	200	77,500-1,795,000	\$321,507	\$278,950
Condo, Hotel	101	25,000-549,900	\$122,750	\$98,500
Vacant Land, Inland	803	7,900-979,000	\$75,563	\$49,900
Vacant Land, Waterfront/View	96	19,900-1,995,000	\$350,704	\$224,500
Residential, Inland	393	37,000-3,000,000	\$309,457	\$237,900
Residential, Waterfront/View	162	97,500-8,750,000	\$747,343	\$490,000

Source: Door County Multiple Listing Service, 2013.

Note that the average listing price for each class and type of real estate is far higher than the average of actual sales for all classes and types of real estate. For example, the average listing price of residential, waterfront/view properties in December 2013 was \$747,343, while the average sold price of residential, waterfront/view properties in 2013 was \$450,814 (Table 10.31).

FIVE-YEAR PROPERTY VALUE TRENDS

Tables 10.38 - 10.40 compare approximately five-year data from the Door County Real Property Listing database and the Door County MLS database, both discussed previously in this chapter. The MLS data is from the year 2007 and contains only properties sold for that year. The Door County Real Property data contains about two-thirds property values for 2008 and one-third property values for 2009, and contains all assessed properties in the county. Although the two types of data are not directly comparable, a comparison of the two gives some indication as to how market values move in relation to assessed values.

In all categories, home, commercial and industrial and vacant land property, values decreased between 2007 and 2013, inflation-adjusted to 2013. MLS property values decreased far more than the assessed property values in all categories, in terms of both dollar amounts and percentage. Commercial and industrial MLS property values fell the most, at \$83,083 (30%). Assessed vacant land property values fell the least, at \$387.

Assessed home property values decreased by \$38,907 (13%), compared to \$60,310 (20%) for MLS home property values. Assessed commercial and industrial property values decreased by \$57,995 (18%), compared to \$83,083 (30%) for MLS commercial and industrial property values. Assessed vacant land property values decreased by \$387 (less than 1%), compared to \$42,216 (32%) for MLS vacant land property values.

Table 10.38: MLS and Assessed Home Property Values, Door County

Year	Ave. Assessed Value**	Ave. MLS Value
2007-2009*	\$297,230	\$309,014
2013	\$258,323	\$248,704
# Change	-\$38,907	-\$60,310
% Change	-13%	-20%

Source: Door County Multiple Listing Service, 2007; Door County Real Property Listing, August 2008 and May 2013.

*Inflation-adjusted to 2013.

**Residentially assessed properties with improvement value greater than or equal to \$5,000.

Table 10.39: MLS and Assessed Commercial and Industrial Property Values, Door County

Year	Ave. Assessed Value**	Ave. MLS Value
2007-2009*	\$319,253	\$276,603
2013	\$261,258	\$193,520
# Change	-\$57,995	-\$83,083
% Change	-18%	-30%

Source: Door County Multiple Listing Service, 2007; Door County Real Property Listing, August 2008 and May 2013.

*Inflation-adjusted to 2013.

Table 10.40: Vacant Land Property Values, Door County

Year	Ave. Assessed Value**	Ave. MLS Value
2007-2009*	\$46,503	\$130,876
2013	\$46,116	\$88,660
# Change	-\$387	-\$42,216
% Change	-1%	-32%

Source: Door County Multiple Listing Service, 2007; Door County Real Property Listing, August 2008 and May 2013.

*Inflation-adjusted to 2013.

**Properties with improvement value less than \$5,000.

DEMAND AND SUPPLY

This section discusses demand for and supply of land in order to identify potential shortages or surpluses of land for future residential, commercial/industrial, and agricultural uses. This section does not include the future land use maps created in 2014, which can be found in Volume I of this plan.

The availability of land to accommodate future growth can be analyzed using two different methods. The first method used to calculate the average acreage projected for each type of land use considers only the acreage allotted to assessed land uses rather than the entire parcel acreage. For example, a 40-acre parcel of which 39 acres is being farmed and one acre is being used for residential purposes will have two assessment categories, one acre for the residential use and 39 for the agricultural. Only

the one acre of residential area is used in calculating current and future acreage requirements for residential land, resulting in lower estimates and projections than the “parcel area” method described below. This “assessed area” method more accurately reflects the exact acreage allotted to each land use within a parcel, but disregards actual existing current ownership and parcel sizes.

The second method used considers the average acreage projected for each type of land use based on current parcel sizes where those land use assessment categories are present. This “parcel area” method takes into consideration the entire area of a property, even if that property is assessed as having more than one type of land use. Using the same 40-acre parcel example above, the entire 40 acres is used in calculating the current average parcel size for residential uses. This method accurately reflects current ownership and parcel sizes, but overestimates the actual amount of land designated to/required by land use categories.

In analyzing future land use demand and supply, both of the above methods will be used, as this allows for identification of a range of projections.

RESIDENTIAL DEMAND AND SUPPLY

The 5,352 new housing units projected to be “demanded” in Door County between 2013 and 2040, as discussed in Chapter 4, Housing, will require additional land (supply). In order to project how much land will be demanded during this planning period, the number of projected new housing units was multiplied by the current average assessed acreage for residential uses and also by the current average parcel size for residential uses to come up with a range of acreage potentially needed. The calculations are described below and are also shown in Table 10.41. These figures were then compared against the acreage of areas deemed appropriate for residential development, as mapped on the future land use maps, in order to identify any potential shortages of residential land over the planning period.

- Assessed area method: The current average size of an improved residentially assessed land area is 1.8 acres, calculated by dividing the total acreage of residentially assessed improved land in the county (36,351 acres) by the number of parcels assessed residentially that have housing units present (20,257).
- Parcel area method: The current average parcel size for an improved residentially assessed parcel is 3.4 acres, calculated by dividing the total acreage in the county of the parcels that have housing units present (68,829) by the number of parcels assessed residentially that have housing units present (20,257).

Table 10.41: Residential Land Use Demand & Supply, Door County

	Assessed Area	Parcel Area
a) Number of Parcels w/ Existing Housing Unit	20,257	20,257
b) Residential Acres w/ Existing Housing Unit	36,351	68,829
c) Current Density (b/a)	1.8	3.4
d) Projected Additional Housing Units (2013 - 2040)	5,352	5,352
e) Projected Future Need Residential Acres (c*d)	9,634	18,197
f) Acres of Vacant/Minimally Developed Land w/in 2035 Residential Planning Areas*	11,591	12,985
Total Excess/Shortage (e-f)	1,957	-5,212

Source: Door County Real Property Listing, August, 2013; Door County Comprehensive and Farmland Preservation Plan 2035, Future Land Use Maps.

*Totals also contain 50% of vacant core area, regardless of land use assessment (321 assessed acres and 363 parcel acres).

Based on the above calculations, and as shown in line “e”, an additional 9,634 - 18,197 acres of residential land is projected to be needed for residential development through 2040. (Assessed area method: 1.8 average residentially assessed land acres x 5,352 projected new housing units = 9,634 acres needed. Parcel area method: 3.4 average residentially assessed parcel acres x 5,352 projected new housing units = 18,197 acres needed.)

Note: As discussed in Chapter 4, Housing, since the WDOA does not estimate land acreage associated with its total estimated number of housing units present in Door County, the county’s Real Property Listing Department database was used to estimate current residential land use density, as described above and shown in Table 10.41. The WDOA estimate of 24,314 housing units present in the county in 2013 counts 4,057 more units than the Real Property Listing query of 20,257 housing units, a difference that is likely due to the fact that the WDOA estimate counts all residential units, even those assessed commercially. Within the Real Property Listing records, residential multi-unit buildings with four or more units are generally assessed as commercial properties and cannot be distinguished from other commercial uses within the database. Subsequently, some of the 20,257 Real Property Listing parcel records have more than one housing unit, but each parcel record only gets counted as having one housing unit. Although these “commercial” residential units are not counted towards residential density, they are instead counted towards commercial density. The commercial and industrial demand and supply analysis described below is intended to be able to accommodate these “commercial” residential uses.

Potential developable areas for projected residential uses were quantified using the residential land use categories on the future land use maps, as listed below and as described in Chapter 9, Land Use, Volume I, Vision and Goals.

- **Residential** – Areas designated as “Residential” are intended to be developed predominantly with single-family uses, or, where allowed by zoning or other ordinance, mobile homes, group quarters, or non-transient multi-family buildings. Some parcels designated as “Residential” may currently contain duplexes, multi-family developments, or resorts, if those uses are located on parcels currently zoned for primarily single-family residential development, or if the municipality wished to ensure that the long-term development of the property would be primarily residential rather than commercial in nature. “Residential” areas include the majority of the county’s shorelines and areas containing smaller lots and/or emerging small lot residential development patterns.
- **Rural Residential** – Areas designated as “Rural Residential” are intended to develop with predominantly single-family residential uses, generally on larger parcels and in areas removed from designated community centers, core areas, or “downtowns.” These areas consist primarily of wooded uplands, areas where agricultural activity has greatly diminished, and certain areas adjacent to existing developed areas. Typically, public sewer is not available, though some of these areas have been platted or are beginning to develop at relatively low densities. Development in these areas should continue at modest densities and be consistent with the generally rural character. Commercial activity should be discouraged except for uses that are compatible with lower density residential development.

Outside of the core areas – another future land use map category, encompassing “downtowns” and communities – the acreage of vacant and minimally developed residential land contained within the residential future land use categories described above and as mapped on the future land use maps could potentially accommodate the 5,352 projected housing units. These areas contain roughly 11,591 residentially assessed acres, or 12,985 total parcel acres, of vacant and minimally developed residentially assessed land throughout the county. (Note: The query of Real Property Listing data for vacant and minimally developed residential land was for property with a residential land use assessment, a minimum of 7,500 square feet, less than \$5,000 in

improvement value, not tax exempt, and not a common area.)

Within the core areas, there are a total of 641 assessed acres and 726 parcel acres of vacant and minimally developed land. Since core areas are open to all land use categories, as described in Chapter 9, Land Use, Volume I, Vision and Goals, one-half of this acreage is herein applied to residential uses and the other one-half is applied to commercial use, discussed in the next section.

From the residential assessment acreage perspective, the county currently has more than enough land to accommodate the projected number of future housing units, with a surplus of 1,957 acres. From a parcel size perspective, there potentially could be a “shortage” of at least 5,212 acres of residentially assessed land within the residential future land use and core areas. Note that the 12,985 parcel acres, shown in line “f”, also contain 972 acres of zoned wetland. (Although, only 110 of the 972 acres of land zoned as wetland is assessed as “undeveloped,” a typical assessment category for wetlands.) Potentially, then, there could actually be a parcel size shortage of up to 6,184 acres.

Note, however, as mentioned previously, the parcel size method of calculating residential land use requirements more than likely overestimates the amount of land used now and needed in the future for residential development. Furthermore, this “shortage” is only related to the mapped boundaries of the future land use categories described above; there are also 5,948 acres of residentially assessed vacant and minimally developed land located in the “Rural/Agricultural” future land use areas and 6,209 acres of residentially assessed vacant and minimally developed land in the “Woodland/Wetland/ Natural Area” future land use areas, far exceeding the potential parcel shortage of 6,184 acres.

While “Rural/Agricultural” future land use areas are planned to be primarily agriculture, low density residential development in these areas can, and most likely will, happen. Similarly, the “Woodland/Wetland/Natural Areas” future land use areas are also planned for some low-density residential development.

As discussed in Chapter 4, Housing, the demand for housing unit development may not exactly match the geographic distribution of residentially assessed properties – nearly three quarters of the vacant and minimally developed residential properties are located in northern Door County. This geographic imbalance may not be of great concern, though, given previous discussion in Chapter 4 that 64% of the growth in total number of housing units between 1970 and 2010 happened in Northern Door. Additionally, properties throughout the county currently not assessed residentially may become available for residential development during the planning period.

Based on the DOA population projections through 2040, the additional 9,634 - 18,197 acres of potentially needed residential land are projected to be developed through the planning period as shown in Table 10.42. See the section in Chapter 4, Housing, entitled “Total Housing Unit Projection,” for discussion on how projections were developed for each of decade through 2040; the five-year figures shown in Table 10.42 are pro-rated based on these decade projections.

Table 10.42: Projected 5-Year Residential Land Use Demand, Door County

Years	10-Year Total Housing Unit Projections*	10-Year Growth Projections	5-Year Growth Projections	% Growth	Assessed Area Projection	Parcel Area Projection
2013 (est.)	24,314	--	--	--	--	--
2013 - 2015	--	--	477	8.9%	859	1,622
2015 - 2020	25,982	1,668	1,191	22.3%	2,144	4,049
2020 - 2025	--	--	1,192	22.3%	2,146	4,053
2025 - 2030	28,366	2,384	1,192	22.3%	2,146	4,053
2030 - 2035	--	--	650	12.1%	1,170	2,210
2035 - 2040	29,666	1,300	650	12.1%	1,170	2,210
Total	5,352	5,352	5,352	100.0%	9,634	18,197

Source: U.S. Census Bureau and Wisconsin Department of Administration.

*See Table 4.15, Chapter 4, Housing.

COMMERCIAL AND INDUSTRIAL DEMAND AND SUPPLY

Projections as to future commercial and industrial land use demand are generally based on the ratio of the current land area where activities occur to the current land area where residential uses occur. (Residential demand/projections are based on population projections, but there is no equivalent upon which to base commercial and industrial demand/projections.) Note that the manufacturing assessment category from the Real Property Listing database was used for the industrial future land use component, as described in more detail below.

Currently, for commercial and industrial assessments, there are 2,539 improved properties throughout Door County, consisting of 5,238 acres in assessed area and 6,755 acres in total parcel area. The calculations conducted to project the future commercial and industrial land use acreage requirements, which assume constant proportions of commercial and industrial land use acreage to residential land use acreage, are described below and are also shown in Table 10.43. Note that the assumption to hold these ratios constant is probably overly optimistic, given that a significant component of the county's population growth through 2040 is expected to be from in-migration of retirees rather than workers.

- **Assessed area method:** There are currently 5,238 acres of commercially and industrially assessed land area and 36,351 acres of residentially assessed land area. The ratio between those two figures is .144. Applying that ratio to the projected total of residentially assessed land area using the assessment acreage method, 46,710 acres (36,351 [current] + 10,359 [additional projected]), the projected need for future commercial and industrial uses is 6,731 assessed acres. Subtracting existing commercial and industrial assessed acres (5,238) from that figure, the county will need through the year 2040 a projected additional 1,493 acres of commercially and industrially assessed land.
- **Parcel area method:** There are currently 6,755 acres of parcels that contain commercially and industrially assessed land and 68,829 acres of parcels that contain residentially assessed land. The ratio between those two figures is .098. Applying that ratio to the projected total acres of parcels that will contain residentially assessed areas, 88,396 acres (68,829 [current] + 19,567 [additional projected]), the projected need for future commercial and industrial uses is 8,675 parcel acres. Subtracting existing acres of parcels that contain commercially and industrially assessed land (6,755) from that figure, the county will need through the year 2040 a projected additional 1,920 acres of parcels that contain commercially and industrially assessed areas.

Potential developable areas for projected commercial and industrial uses was quantified using the commercial and industrial land use categories designated on the 2035 future land use maps, as listed below and as described in Chapter 9, Land Use, Volume I, Vision and Goals. Note that the

commercial and industrial uses are analyzed together, primarily because of overlapping future land use category and DOR assessment category definitions and the fact that areas planned for industrial use on the future land use maps contain a large share of vacant and minimally developed land assessed for commercial uses.

- **Commercial** – “Commercial” areas are those intended for development with retail sales, trade of goods and/or services, commercial offices, and commercial lodging establishments and are found largely in community centers, core areas, or “downtowns.” Commercial areas should maintain defined boundaries, avoid excessive access points to major roads by encouraging shared driveways or internal circulation patterns, and have buffering or screening of light industrial uses and storage and parking areas from adjacent public rights-of-way and residential areas. Highway corridor development should avoid further strip development and loss of community separation by limiting future development density, employing stringent setbacks, and requiring screening of new uses. Note that the future land use maps depict many “outlying” (i.e., non-core) commercial areas, reflecting existing commercial zoning or businesses such as multiple occupancy developments; when redevelopment is proposed for the latter, it should be undertaken carefully and with consideration for neighborhood compatibility.
- **Mixed Commercial/Residential** – Areas designated as “Mixed Commercial/Residential” are intended to accommodate a variety of commercial and residential activities, typically higher-density and in designated community centers, core areas, or “downtowns.” There are also several small “Mixed Commercial/Residential” areas scattered throughout the county outside the core areas, most of which have historically been minor development nodes and which are usually situated at a major crossroads. Unlike core areas, public sewer is not expected to extend to any of these outlying areas. Development in these outlying areas should avoid large-scale projects that would conflict with the “small town” character of these communities, alter the visual quality of the surrounding areas, or create conflicts with surrounding agricultural uses.
- **Industrial** – “Industrial” lands are intended for uses such as fabrication, wholesaling, or long-term storage of products and for extraction (mining) or transformation of materials. Note that, as described previously, the “manufacturing” DOR assessment category “includes all land, buildings, structures, and other real property used in manufacturing, assembling, processing, fabricating, making, or milling tangible personal property. It also includes warehouse, storage facilities, or offices in support of the manufacturing property.”

Outside of the core areas, there are between 454 and 557 acres of vacant and minimally developed commercially assessed land contained within the commercial and industrial land use categories areas described above and as mapped on the future land use maps. There are 151 parcels of vacant commercial assessed land located in the “Commercial,” “Mixed Commercial/Residential,” and “Industrial” mapped land use category boundaries throughout the county, totaling 454 assessed acres, or 557 parcel acres. As discussed previously in the residential demand and supply section, there are also an additional 321 assessed acres and 363 parcel acres of vacant and minimally developed land within the core areas that could potentially be available for commercial development. In total, there is between 775 and 920 acres of vacant and minimally developed commercial and industrial land available for development. The totals shown in line “g)” of Table 10.43 includes all vacant and minimally developed land within the planning areas categorized for commercial or industrial uses, including the core areas.

(Note: The GIS query for vacant and minimally developed commercial land was for property with a commercial land use assessment, a minimum of 7,500 square feet, less than \$5,000 in improvement value, and not a common area.)

As shown in Table 10.43, the county may have a “shortage” of between 718 and 1,000 acres within the future land use commercial, industrial, and core areas. Note, however, that there are an additional 883 assessed acres, or 1,311 parcel acres, of vacant and minimally developed commercial and industrial assessed land located in the “Rural/Agricultural,” Woodland/Wetland/ Natural Area,” “Residential,” and “Rural Residential” future land use areas. Also, Door County’s projected net population growth is expected to come from in-migration, primarily from retirees moving to the county. As such, the demand projections for commercial and industrial uses are likely to be over-estimating what will actually be needed.

Table 10.43: Commercial and Industrial Land Use Demand and Supply, Door County

	Assessed Area	Parcel Area
a) Existing Comm./Ind. Acres (Improved)	5,238	6,755
b) Residential Acres w/ Existing Housing Unit	36,351	68,829
c) Constant Proportion of Existing Comm./Ind. Acres (Improved) to Residential Acres w/ Existing Housing Unit (a/b)	0.144	0.098
d) Total Residential Acres in 2040 (Table 10.41 rows b+e)	46,710	88,396
e) Projected Future Need Comm./Ind. Acres (c*d)	6,731	8,675
f) Projected Additional Needed Comm./Ind. Acres (e-a)	1,493	1,920
g) Acres of Existing Vacant Land w/in 2035 Planning Areas*	775	920
Total Shortage (f-g)	718	1,000

Source: Door County Real Property Listing, August, 2013; Door County Comprehensive and Farmland Preservation Plan 2035.

*Totals also contain 50% of vacant core area, regardless of land use assessment (321 assessed acres and 363 parcel acres).

Based on the five-year residential land use demand percentages shown in Table 10.42, the additional 6,731 - 8,675 acres of commercial and industrial land needed through the planning period are projected to be developed as shown in Table 10.44.

Table 10.44: Projected 5-Year Commercial and Industrial Land Use Demand, Door County

Years	% Growth	Comm./Ind. Assessed Area Projection	Comm./Ind. Parcel Area Projection
2013 (est.)	--	--	--
2013 - 2015	8.9%	600	773
2015 - 2020	22.3%	1,498	1,931
2020 - 2025	22.3%	1,499	1,932
2025 - 2030	22.3%	1,499	1,932
2030 - 2035	12.1%	817	1,054
2035 - 2040	12.1%	817	1,054
Total	100.0%	6,731	8,675

Source: U.S. Census Bureau and Wisconsin Department of Administration.

AGRICULTURAL DEMAND AND SUPPLY

Currently, there are roughly 105,717 acres of assessed agricultural land in Door County. Based on local as well as regional trends, agricultural land uses are expected to continue to decline in Door County over the 20-year planning period. The 2012 USDA Agricultural Census shows that both the number of and acreage comprised by agricultural uses continues to decrease. Between

2002 and 2012, Door County lost 3,173 acres (2.3%) of its total farmed land and 74 (3.7%) of its total number of farms. Over the long-term, the total amount of agricultural land is expected to continue shrinking; as dairy operations in the county decline, so will the total amount of land dedicated to agriculture. On the positive side, the production of row crops (corn, soybean, etc.), commercial vegetables, and apple and cherry production are expected to stay about the same.

Another positive is that between 2002 and 2012, sales of agricultural land being converted to other uses slowed down drastically. During this time frame, 9,140 acres of agricultural acres were sold and only 1,491 (16%) of those acres were converted to non-agricultural uses after the sale. Over 82% of the total acres diverted between 2002 and 2012 happened between 2000 and 2004. The most acres of agricultural land sold diverted to non-agricultural uses was the highest in 2002, at 543. Between 2005 and 2009, the conversion of agricultural land to non-agricultural use slowed down significantly and then stopped between 2010 and 2012, when zero acres were diverted.

As identified throughout the comprehensive and farmland preservation planning process, county residents and officials hope to be able to retain an agricultural land presence within the county. This plan fully supports both existing and new agricultural ventures, including future land use and farmland preservation maps that allow as much land as possible to be used for agricultural purposes in the future as is at present.

RESOURCES AND FURTHER INFORMATION

LOCAL AGENCIES

Door County

(<http://www.co.door.wi.gov>)

- **Door County Planning Department** (<http://map.co.door.wi.us/planning>)
The department's primary functions are administration and enforcement of the county's zoning, land division, and other land use management ordinances; preparation and implementation of the county comprehensive plan and farmland preservation plans; and acting as a resource for local public officials and residents on a variety of community development plans or projects; and administering the county addressing program.
- **University of Wisconsin – Extension, Door County** (<http://www.uwex.edu/ces/cty/door>)
The Door County UW-Extension Office works to bring knowledge of the University to Door County citizens and to help people apply this information.

Door County Board of REALTORS® (DCBR) (<http://www.dcbbr.org/>).

The DCBR is the local professional association for real estate agents working in Door and Kewaunee Counties. The DCBR collects a variety of information related to housing sales and listings.

Northeast Wisconsin Multiple Listing Service (MLS) (<http://www.ranw.org/default.asp>).

The Northeast Wisconsin MLS serves multiple counties, including Door County.

REGIONAL AND STATE AGENCIES

Bay-Lake Regional Planning Commission (BLRPC) (<http://www.baylakerpc.org>)

BLRPC provides planning services on area-wide issues, represents local interests on state and federal planning program activities, and provides local planning assistance to communities in the Bay-Lake Region. A variety of regional and local planning documents can be found on their Web site, including the Wisconsin Standard Land Use Classification System and the Bay-Lake Regional Comprehensive Plan.

Wisconsin Department of Administration - Division of Intergovernmental Relations (<http://www.doa.state.wi.us/>)

The Division of Intergovernmental Relations supports counties, municipalities, citizens, and businesses by providing support services in land use planning, land information and records modernization, municipal boundary review, plat review, demography, and coastal management programs.

Wisconsin Department of Agriculture and Trade Protection - Working Lands Initiative (<http://www.datcp.state.wi.us/workinglands>)

DATCP works to assure safe food; healthy people, animals, plants and environment; vibrant agriculture; and fair business practices.

Wisconsin Department of Natural Resources (DNR) (<http://www.dnr.wi.gov>)

The DNR is dedicated to the preservation, protection, management, and maintenance of Wisconsin's natural resources. It is responsible for implementing the laws of the state and, where applicable, the laws of the federal government that protect and enhance the natural resources of our state.

- DNR information on wetlands (<http://dnr.wi.gov/wetlands>)
- Door County Comprehensive Forestry Plan
(<http://www.wisaf.org/images/DoorCountyComprehensiveForestryPlan.pdf>)

Wisconsin Department of Revenue (<http://www.dor.state.wi.us>)

The mission of the Department of revenue is to administer Wisconsin's tax system to provide revenue that funds state and local government services.

Wisconsin Department of Safety and Professional Services (<http://www.dsps.wi.gov>)

The Department of Safety and Professional Services is responsible for ensuring the safe and competent practice of licensed professionals in Wisconsin and administering and enforcing laws to assure safe and sanitary conditions in public and private buildings.